

# BACHELOR OF ARTS IN ACCOUNTING ANNUAL ASSESSMENT PLAN & FINDINGS 2019-2020 ACADEMIC YEAR

#### 2019 – 2020 CURRICULUM MAP

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5
	Summarize fundamental accounting principles and procedures.	Apply technology tools related to the area of accounting.	Evaluate alternatives to complex accounting problems.	Integrate accounting and finance information in business decision making.	Appraise the legal, regulatory and ethical issues in the practice of accounting.
ACC 205: Principles of Accounting I	ı	ı	ı	ı	1
ACC 206: Principles of Accounting II	I	I	I	I	I
ACC 308: Accounting Info Systems	R	R	R	R	
ACC 305: intermediate Accounting I	I	R	I	I	I
ACC 306: Intermediate Accounting II	R	R	R	R	1
ACC 307: Intermediate Accounting III	R	R	R	R	R
BUS 308: Statistics for Managers		R	R		
ECO 203: Principles of Macroeconomics				R	
ECO 204: Principles of Microeconomics				R	
BUS 401: Principles of Finance				R	R
ACC 310: Cost Accounting	R	R	R	М	R
ACC 345: Leadership & Financial Analysis	R		R		R

## Office of Learning Assessment and Program Review



ACC 380: Accounting for Not-for-Profit Organizations	R		R		R
BUS 311: Business Law I				ı	ı
ACC 401: Federal Income Taxes I	R	М		R	R
ACC 407: Advanced Accounting	М		М	М	М
ACC 408: International Accounting	М	М	M		M
ACC 410: Auditing	М	М	М		М



### ANNUAL ASSESSMENT PLAN FINDINGS

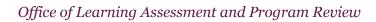
# PLO 1 - Summarize fundamental accounting principles and procedures.

MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS:  PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	ASSESSMENT RESULTS:  1. EXCEEDS THE ACCEPTABLE TARGET  2. MEETS THE ACCEPTABLE TARGET  3. DOES NOT MEET THE ACCEPTABLE TARGET  4. INSUFFICIENT DATA
Direct Measure 1: ACC 206 Final Paper	70% of BA Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	1027	1604	1027 out of 1604 (64.03%) of records evaluated indicate proficient or distinguished	3. DOES NOT MEET THE ACCEPTABLE TARGET





				performance on this key assignment's content criteria mapped to this PLO at the Introduced level.	
Direct Measure 2: CPC Comprehensive Exam – Accounting Section	BA Accounting students, on average, must score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Accounting section of the CPC comprehensive exam when compared to other competitive programs.	N/A	189	On average BA Accounting students scored above the average of the Peregrine Academic Services Online Aggregate Pool and above the average of the Traditional Aggregate Pool on the Accounting section of the Common Professional Component comprehensive exam.	2. MEETS THE ACCEPTABLE TARGET
Direct Measure 3: CPC Comprehensive Exam Score	90% must score 400 or higher on the CPC comprehensive exam.	172	189	172 out of 189 (91.01%) BA Accounting students from July 1, 2019 to June 30, 2020 scored 400	1. EXCEEDS THE ACCEPTABLE TARGET

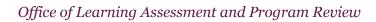




				or higher on the CPC comprehensive exam.	
Indirect Measure 1: End of Program Survey	70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be:  • I effectively summarized the fundamental accounting principles and procedures.	178	185	96.22% of BA in Accounting students upon completion of the program during the 2019-20 assessment cycle indicated that they agreed or strongly agreed that they effectively summarized the fundamental accounting principles and procedures.	1. EXCEEDS THE ACCEPTABLE TARGET

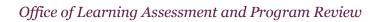


PLO 2 -Employ techno	logy tools related to the area of accounting.				
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS:  PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	ASSESSMENT RESULTS:  1. EXCEEDS THE ACCEPTABLE TARGET  2. MEETS THE ACCEPTABLE TARGET  3. DOES NOT MEET THE ACCEPTABLE TARGET  4. INSUFFICIENT DATA
Direct Measure 1: ACC 308 Week 5 Assignment	70% of Bachelor of Arts in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	1228	1396	1228 out of 1396 (87.97%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this	1. EXCEEDS THE ACCEPTABLE TARGET





				PLO at the Reinforced level.	
Direct Measure 2: CPC Comprehensive Exam – Accounting Section	BA Accounting students, on average, must score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Accounting section of the CPC comprehensive exam when compared to other competitive programs.	N/A	189	On average BA Accounting students scored above the average of the Peregrine Academic Services Online Aggregate Pool and above the average of the Traditional Aggregate Pool on the Accounting section of the Common Professional Component comprehensive exam.	2. MEETS THE ACCEPTABLE TARGET
Direct Measure 3: CPC Comprehensive Exam Score	90% must score 400 or higher on the CPC comprehensive exam.	172	189	172 out of 189 (91.01%) BA Accounting students from July 1, 2019 to June 30, 2020 scored 400 or higher on the CPC comprehensive exam.	1. EXCEEDS THE ACCEPTABLE TARGET

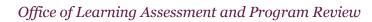




Indirect Measure 1:	70% or more of students exiting the program	177	186	95.16% of BA in	1. EXCEEDS THE
End of Program Survey	will express satisfaction on the End of			Accounting	ACCEPTABLE TARGET
	Program Survey by indicating either "Agree"			students upon	
	or "Strongly Agree." The item to be used will			completion of the	
	be:			program during	
				the 2019-20	
	I effectively employed technology tools			assessment cycle	
	related to the area of accounting.			indicated that they	
				agreed or strongly	
				agreed that they	
				effectively	
				employed	
				technology tools	
				related to the area	
				of accounting.	

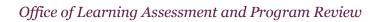


PLO 3 - Analyze alterna	atives to complex accounting problems.				
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS:  PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	ASSESSMENT RESULTS:  1. EXCEEDS THE ACCEPTABLE TARGET  2. MEETS THE ACCEPTABLE TARGET  3. DOES NOT MEET THE ACCEPTABLE TARGET  4. INSUFFICIENT DATA
Direct Measure 1: ACC 306 Week 5 Final Paper	70% of Bachelor of Arts in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	1029	1347	1029 out of 1347 (76.39%) of records evaluated indicate proficient or distinguished performance on this key assignment's	1. EXCEEDS THE ACCEPTABLE TARGET





				content criteria mapped to this PLO at the Reinforced level.	
Direct Measure 2: CPC Comprehensive Exam – Accounting Section	BA Accounting students, on average, must score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Accounting section of the CPC comprehensive exam when compared to other competitive programs.	N/A	189	On average BA Accounting students scored above the average of the Peregrine Academic Services Online Aggregate Pool and above the average of the Traditional Aggregate Pool on the Accounting section of the Common Professional Component comprehensive exam.	2. MEETS THE ACCEPTABLE TARGET
Direct Measure 3: CPC Comprehensive Exam Score	90% must score 400 or higher on the CPC comprehensive exam.	172	189	172 out of 189 (91.01%) BA Accounting students from July 1, 2019 to June 30, 2020 scored 400 or higher on the CPC	1. EXCEEDS THE ACCEPTABLE TARGET





				comprehensive exam.	
Indirect Measure 1: End of Program Survey	70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be:  • I effectively analyzed alternatives to complex accounting problems.	172	185	92.97% of BA in Accounting students upon completion of the program during the 2019-20 assessment cycle indicated that they agreed or strongly agreed that they effectively analyzed alternatives to complex accounting problems.	1. EXCEEDS THE ACCEPTABLE TARGET

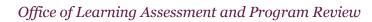


PLO 4 - Integrate acco	unting and finance information in business	decision making.			
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS:  PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	1. EXCEEDS THE ACCEPTABLE TARGET  2. MEETS THE ACCEPTABLE TARGET  3. DOES NOT MEET THE ACCEPTABLE TARGET  4. INSUFFICIENT DATA
Direct Measure 1: ACC 310 Final Paper	70% of Bachelor of Arts in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	109	139	109 out of 139 (78.42%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this PLO at the Mastered level.	1. EXCEEDS THE ACCEPTABLE TARGET





Direct Measure 2: CPC Comprehensive Exam –	BA Accounting students, on average, must score at or above the average in the	N/A	189	On average BA Accounting	2. MEETS THE ACCEPTABLE TARGET
Business Policies,	Peregrine Academic Services (PAS) Online			students scored	
Integration, and	Campus and Traditional Campus Aggregate			above the average	
Strategic Management	Pools related to the Business Policies,			of the Peregrine	
Section	Integration and Strategic Management			Academic Services	
	section of the CPC comprehensive exam			Online Aggregate	
	when compared to other competitive			Pool and above	
	programs.			the average of the	
				Traditional	
				Aggregate Pool on	
				the Business	
				Policies,	
				Integration, and	
				Strategic	
				Management	
				section of the	
				Common	
				Professional	
				Component	
				comprehensive	
				exam.	
Direct Measure 3: CPC	90% must score 400 or higher on the CPC	172	189	172 out of 189	1. EXCEEDS THE
Comprehensive Exam	comprehensive exam.			(91.01%) BA	ACCEPTABLE TARGET
Score				Accounting	
				students from July	
				1, 2019 to June 30,	
				2020 scored 400	
				or higher on the	
				CPC	

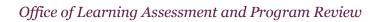




				comprehensive exam.	
Indirect Measure 1: End of Program Survey	70% or more of students exiting the program will express satisfaction on the End of Program Survey by indicating either "Agree" or "Strongly Agree." The item to be used will be:  • I effectively integrated accounting and finance information in business decision making.	178	185	96.22% of BA in Accounting students upon completion of the program during the 2019-20 assessment cycle indicated that they agreed or strongly agreed that they effectively integrated accounting and finance information in business decision making.	1. EXCEEDS THE ACCEPTABLE TARGET

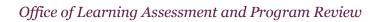


PLO 5 - Appraise the lo	egal, regulatory and ethical issues in the pra	ctice of accountin	g		
MEASURE	ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	TOTAL NUMBER OF STUDENT RECORDS OBSERVED	ASSESSMENT RESULTS:  PERCENTAGE OF STUDENT RECORDS MEETING ACCEPTABLE TARGET	ASSESSMENT RESULTS:  1. EXCEEDS THE ACCEPTABLE TARGET  2. MEETS THE ACCEPTABLE TARGET  3. DOES NOT MEET THE ACCEPTABLE TARGET  4. INSUFFICIENT DATA
Direct Measure 1: ACC 401 Final Paper	70% of Bachelor of Arts in Accounting students must receive a proficient, or distinguished evaluation on relevant content criteria mapped to this PLO.	202	270	202 out of 270 (74.81%) of records evaluated indicate proficient or distinguished performance on this key assignment's content criteria mapped to this	1. EXCEEDS THE ACCEPTABLE TARGET





				PLO at the Reinforced level.	
Direct Measure 2: CPC Comprehensive Exam – Business Ethics in Accounting Section	BA Accounting program, on average, must score at or above the average in the Peregrine Academic Services (PAS) Online Campus and Traditional Campus Aggregate Pools related to the Business Ethics in Accounting section of the CPC comprehensive exam when compared to other competitive programs.	N/A	189	On average BA Accounting students scored above the average of the Peregrine Academic Services Online Aggregate Pool and above the average of the Traditional Aggregate Pool on the Business Ethics in Accounting section of the Common Professional Component comprehensive exam.	2. MEETS THE ACCEPTABLE TARGET
Direct Measure 3: CPC Comprehensive Exam Score	90% must score 400 or higher on the CPC comprehensive exam.	172	189	172 out of 189 (91.01%) BA Accounting students from July 1, 2019 to June 30, 2020 scored 400 or higher on the CPC comprehensive exam.	1. EXCEEDS THE ACCEPTABLE TARGET





Indirect Measure 1:	70% or more of students exiting the program	179	183	97.81% of BA in	1. EXCEEDS THE
End of Program Survey	will express satisfaction on the End of		100	Accounting	ACCEPTABLE TARGET
	Program Survey by indicating either "Agree"			students upon	
	or "Strongly Agree." The item to be used will			completion of the	
	be:			program during	
	I effectively appraised the legal, regulatory, and ethical issues in the practice of			the 2019-20	
				assessment cycle	
				indicated that they	
	accounting.			agreed or strongly	
				agreed that they	
				effectively	
				appraised the	
				legal, regulatory,	
				and ethical issues	
				in the practice of	
				accounting.	



#### **OVERALL RECOMMENDATIONS**

Given the numerous changes that occurred during the 2019-20 academic year, program leads and faculty will monitor the 2019-20 data in conjunction with the 2020-21 academic year data.

It is also recommended to review ACC206 as the target for PLO1 was not met.